

ARIZONA DEPARTMENT OF REVENUE  
GRANTS RELIEF TO VICTIMS OF HURRICANE SANDY

The Arizona Department of Revenue (DOR) will grant administrative relief to taxpayers potentially affected by Hurricane Sandy in conjunction with the tax relief provided by the Internal Revenue Service (IRS).

This relief is granted pursuant to A.R.S. § 42-2079, which authorizes the director of the Arizona Department of Revenue to extend any due date and suspend any penalty or interest that would accrue during federally declared disasters.

The Federal Emergency Management Agency (FEMA) has declared federal disaster areas in parts of Connecticut, New Jersey, and New York. For more information and updates on federal disaster recovery, individuals should visit [Disaster Assistance and Emergency Relief for Individuals and Businesses](#).

DOR will automatically grant a 60-day extension for all affected taxpayers having to file a return or make a payment from October 26 through October 31 under Titles 42 and 43 of the Arizona Revised Statutes. For those having to file or make a payment in November, a 30-day extension will be granted. DOR will waive penalties and interest if the filing or payment is made during the extension period. This relief covers corporate and individual income taxes, transaction privilege (sales) and use taxes, luxury taxes, withholding taxes, and estimated payments. Depending on the extent of the damage, this extension may be lengthened and additional tax returns and/or payments may be added to the list.

Please check DOR website (<http://www.azdor.gov>) for updates. Or you may call:

Tax Assistance	
Individual/Corporate Income Taxes	Business Taxes (Transaction Privilege/Sales Tax, Use Tax, Withholding, etc.)
(602)255-3381	(602)255-2060
In state toll-free 800-352-4090	In state toll-free 800-843-7196

Taxpayers facing the expiration of their time limit to appeal a tax assessment should send the Department of Revenue a letter stating that they are requesting an extension as a result of Hurricane Sandy. The letter must include the taxpayer's name and identification number, and must be postmarked before the time to appeal the assessment expires.

Individual who are directly involved in providing relief to victims or assisting through a recognized organization are also eligible for the tax relief provided above.

To apply for the relief set forth above, taxpayers should write “Hurricane Sandy” on top of the first page of returns and correspondence.

If during this extension period, you were assessed with penalty or interest, please write to:

Penalty Review Unit – “Hurricane Sandy”  
Arizona Department of Revenue  
1600 W Monroe  
Phoenix AZ 85007-2650

DOR does not expect this policy to result in any significant lost revenue. This administrative relief only extends filing dates and waives penalties and interest; it does not in any way waive taxes.

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